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COUNTY OF EL DORADO

SINGLE AUDIT REPORT

JUNE 30, 2008

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# COUNTY OF EL DORADO

Single Audit Report  
For the Year Ended June 30, 2008

## Table of Contents

	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1-2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 .....	3-5
Schedule of Expenditures of Federal Awards.....	6-21
Notes to Schedule of Expenditures of Federal Awards .....	22-25
Schedule of Findings and Questioned Costs.....	26-33
Summary Schedule of Prior Audit Findings .....	34
<u>Office of Emergency Services and Department of Corrections and Rehabilitation Programs</u>	
Report of Independent Certified Public Accountants on Statement of Approved Budget and Cumulative Expenditures of the California Office of Emergency Services and Department of Corrections and Rehabilitation Programs.....	35-36
Report of Independent Certified Public Accountants on Compliance with Requirements Applicable to the Grants Awarded by the California Office of Emergency Services and Department of Corrections and Rehabilitation Programs and on Internal Control Over Compliance.....	37-39
Statement of Approved Budget and Cumulative Expenditures .....	40-42
Statement of Costs Claimed and Accepted .....	43-44
Notes to Financial Statements.....	45
Schedule of Findings and Questioned Costs.....	46-47
Summary Schedule of Prior Year Audit Findings .....	48

# COUNTY OF EL DORADO

## Single Audit Report For the Year Ended June 30, 2008

### Table of Contents

	<u>Page</u>
<u>Community Services and Development Program Specific Grant Audit Report</u>	
Report of Independent Certified Public Accountants on Schedule of the Department of Community Services and Development Programs .....	49-50
Report of Independent Certified Public Accountants on Compliance with Requirements Applicable to the Grants Awarded by the California Department of Community Services and Development Programs and on Internal Control Over Compliance .....	51-53
Statement of Revenues and Expenditures.....	54-62
Notes to Statement of Revenues and Expenditures .....	63-65
Schedule of Findings.....	66-67
Summary Schedule of Prior Year Findings .....	68



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 25, 2009. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of South Lake Tahoe Transit Enterprise Fund and the Children and Families Commission, component units of the County of El Dorado, as described in our report on El Dorado's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered County of El Dorado's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Internal Control Over Financial Reporting (continued)

financial statement is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of El Dorado's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A GALLINA LLP Company

*Bartig, Basler & Ray, LLP*

Roseville, California  
February 25, 2009



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Compliance

We have audited the compliance of the County of El Dorado, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The County of El Dorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on the County of El Dorado's compliance based on our audit.

The County of El Dorado's basic financial statements include the operations of El Dorado County Transit Authority which expended \$871,457 in federal expenditures. These federal expenditures are not included in the attached Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of El Dorado County Transit Authority because this component unit engaged the performance of a separate audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of El Dorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of El Dorado's compliance with those requirements.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Compliance (continued)

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 08-SA-2.

Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of El Dorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expression an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County of El Dorado's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 08-SA-1 and 08-SA-2 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We do not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado as of and for the year ended June 30, 2008, and have issued our report thereon dated February 25, 2009. Our audit, described below, did not include the operations of El Dorado County Transit Authority because this component unit was subject to a separate audit under OBM Circular A-133 by independent auditors.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A GALLINA LLP Company

*Bartig, Basler & Ray, LLP*

Roseville, California  
February 25, 2009



# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct Programs:			
Taylor Grazing Fees	10.000	--	\$ 96
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672	07-DG-11051900-019	618,961
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672	06-DG-11051900-022	591,763
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672	08-DG-11051900-030	158,093
Subtotal CFDA 10.672			<u>1,368,817</u>
Total Direct Programs - U.S. Department of Agriculture			<u>1,368,913</u>
Passed through State Department of Food and Agriculture:			
Lake Tahoe Basin Weed Survey and Eradication Project	10.000	06-0159	<u>20,031</u>
Passed through State Department of Public Health:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-45756-02	156,989
Special Supplemental Nutrition Program for Women, Infants and Children-Vouchers Redeemed	10.557	05-45756-02	412,505
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-45756-03	402,271
Special Supplemental Nutrition Program for Women, Infants and Children-Vouchers Redeemed	10.557	05-45756-03	1,360,201
Subtotal CFDA 10.557			<u>2,331,966</u>
Passed through State Department of Social Services:			
<i>Food Stamps Cluster:</i>			
Food Stamps	10.551	--	<u>6,311,366</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Agriculture (continued)</u>			
Passed through State Department of Social Services (continued):			
<i>Food Stamps Cluster (continued):</i>			
State Administrative Matching Grants for Food Stamp Program (FY0607)	10.561	--	\$ 735
State Administrative Matching Grants for Food Stamp Program	10.561	--	669,623
State Administrative Matching Grants for Food Stamp Program ISAWS	10.561	--	13,494
Subtotal CFDA 10.561			<u>683,852</u>
Total <i>Food Stamps Cluster</i> and Passed through State Department of Social Services			<u>6,995,218</u>
Passed Through State Department of Aging:			
<i>Aging Program</i>			
Senior Farmers Market Nutrition Program - Coupons	10.576	--	5,000
Subtotal - <i>Aging Program</i> (See Note 7)			<u>5,000</u>
Passed Through State Controller's Office:			
Schools and Roads - Grants to States: Title III County Projects FY0607 Carryforward	10.665 *	--	217,463
Schools and Roads - Grants to States: Title III County Projects Interest FY0607 Carryforward	10.665 *	--	28,521
Schools and Roads - Grants to States: Title III Search & Rescue FY0607 Carryforward	10.665 *	--	157,761
Schools and Roads - Grants to States: Title III Search and Rescue	10.665 *	--	236,610
Schools and Roads - Grants to States: Federal Forest Reserve	10.665 *	--	1,771,051
Subtotal CFDA 10.665*			<u>2,411,406</u>
Total U.S. Department of Agriculture			<u>\$ 13,132,534</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers - Admin	14.871 *	CA151VO	\$ 416,248
Section 8 Housing Choice Vouchers - Project	14.871 *	CA151VO	<u>2,500,255</u>
Total Direct Programs (U.S. Department of Housing and Urban Development) and CFDA 14.871*			<u>2,916,503</u>
Passed through State Department of Housing and Community Development:			
Community Development Block Grant (CDBG)/State's Program:			
2004 EDBG Business Loan and Microenterprise Assistance	14.228 *	04-EDBG-1021	39,173
2006 EDBG Business Loan and Microenterprise Assistance	14.228 *	06-EDBG-2767	93,700
2005 EDBG P&T	14.228 *	05-PTAA-1441	4,819
Revolving Loan Fund (RLF) Housing Rehabilitation	14.228 *	--	76,906
2005 CDBG Housing Rehab/Acquisition	14.228 *	05-STBG-1407	492,545
2006 CDBG P&T Homeless Needs Survey	14.228 *	06-STBG-2532	<u>23,103</u>
Subtotal CFDA 14.228*			<u>730,246</u>
Home Investment Partnerships Program (HOME):			
2004 HOME Housing Rehabilitation	14.239	04-HOME-0720	<u>50,328</u>
Subtotal			<u>50,328</u>
Passed through Sacramento Housing Authority:			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	DHA/CS-ELD-01-07	15,532
Housing Opportunities for Persons with AIDS (HOPWA) - STRMU	14.241	DHA/CS-ELD-01-08	<u>16,910</u>
Subtotal CFDA 14.241			<u>32,442</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,729,519</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	\$ 109,592
Total Direct Programs (U.S. Department of Interior)			<u>109,592</u>
Passed through Tahoe Resource Conservation District:			
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	02-FG-200067	19,197
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	05-FG-202051	6,586
Water Reclamation & Reuse; Wildlife Coordination Act (FY 0607)	15.504	05-FG-202051	(69,391)
Subtotal CFDA 15.504			<u>(43,608)</u>
Total U.S. Department of Interior			<u>\$ 65,984</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Domestic Cannabis Eradication/Suppression Program	16.000	2007-20	11,507
Domestic Cannabis Eradication/Suppression Program	16.000	2008-20	19,962
Equitable Sharing of Federally Forfeited Property	16.000	--	75,781
Subtotal			<u>107,250</u>
State Criminal Alien Assistance Program (SCAAP)	16.606	2007-AP-BX-0485	8,162
State Criminal Alien Assistance Program (SCAAP)	16.606	2008-AP-BX-0744	77,577
Subtotal CFDA 16.606			<u>85,739</u>
2005 Bulletproof Vest Partnership Grant	16.607	5029454	208
Subtotal			<u>208</u>
Total Direct Programs - (U.S. Department of Justice)			<u>193,197</u>
Passed through Governor's Office of Emergency Services:			
Crime Victim Assistance - Elder Abuse	16.575	EA06090090	17,761
Crime Victim Assistance - Elder Abuse	16.575	EA07100090	70,918
Crime Victim Assistance - Victim Witness Assistance	16.575	VW07260090	79,063
Subtotal CFDA 16.575			<u>167,742</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Justice (continued)</u>			
Passed through Governor's Office of Emergency Services (continued):			
Edward Byrne Memorial Justice Assistance Grant Program - Anti Drug Abuse Task Force	16.738	DC07180090	\$ 146,751
Total Passed Through Governor's Office of Emergency Services			314,493
Passed through State Department of Corrections and Rehabilitation, Corrections Standards Authority:			
Juvenile Accountability Block Grants	16.523	CSA-108-07	10,416
Total U.S. Department of Justice			\$ 518,106
<u>U.S. Department of Labor</u>			
Passed Through State Department of Employment Development via Golden Sierra Job Training Agency:			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	865457-01	259,670
WIA Youth Activities	17.259	865457-01	108,933
WIA Dislocated Workers	17.260	865457-01	199,488
<i>Subtotal Workforce Investment Act Cluster</i>			568,091
WIA Pilots, Demonstrations and Research Projects - Rapid Response	17.261	865457-01	49,978
WIA Pilots, Demonstrations and Research Projects - Special Rapid Response	17.261	R760321-04/526	49,434
Subtotal CFDA 17.261			99,412
Total Passed through State Department of Employment Development via Golden Sierra Job Training Agency			667,503
Total U.S. Department of Labor			\$ 667,503
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program (AIP) - Rehabilitate Runway/PAPI/ Fence Georgetown Airport (AIP 06)	20.106	DTFA 08-03-C-31504 AIP 3-06-0093-06	173,389

\* Major Program

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Transportation (continued)</u>			
Direct Programs (continued):			
Airport Improvement Program (AIP) - Runway Rehab Overruns & Crack Seal Project (AIP 07)	20.106	DTFA 08-06-C-31704 AIP 3-06-0093-07	\$ 67,880
Airport Improvement Program (AIP) - Obstruction Removal Placerville Airport (AIP 08)	20.106	DTFA 08-04-C-31509 AIP 3-06-0188-08	745,078
Airport Improvement Program (AIP) - Rehab Runway 5/25 Threshold Ends Placerville Airport (AIP 10)	20.106	DTFA 08-06-C-31711 AIP 03-06-0188-10	19,663
Airport Improvement Program (AIP) - Rehab the MIRL & to install AWOS Placerville Airport (AIP 12)	20.106	AIP 3-06-0188-12	22,990
Total Direct Programs (U.S. Department of Transportation) and CFDA 20.106			<u>1,029,000</u>
Passed through State Department of Transportation:			
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205	BRLS-5925 (030)	219,460
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205	BRLS-5925 (046)	114,263
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205	BRLS-5925 (050)	80,853
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205	BRLS-5925 (051)	1,350
Highway Planning & Construction; High Risk Rural Roads Program (HR3)	20.205	HRRRL-5925(055)	82,361
Highway Planning & Construction; High Risk Rural Roads Program(HR3)	20.205	HRRRL-5925(056)	60,790
Highway Planning & Construction; Safe Routes to School	20.205	SR2F-5925(057)	57,485
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) (FY02/03)	20.205	STPLH-5925 (037)	1,226
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) (FY03/04)	20.205	STPLH-5925 (037)	62,230
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) (FY04/05)	20.205	STPLH-5925 (037)	49,258

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation (continued):			
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP)	20.205	STPLH-5925 (037)	\$ 1,272
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP)	20.205	STPLH-5925 (038)	683,056
Highway Planning & Construction; Urban RSTP (FY06/07)	20.205	STPL-5925 (045)	(1,708)
Highway Planning & Construction; Urban RSTP	20.205	STPL-5925 (045)	195,889
Highway Planning & Construction; Transportation Enhancement (TE)	20.205	03-2E4700	316
Highway Planning & Construction; Transportation Enhancement (TE)	20.205	03-2E4700	73,589
Highway Planning & Construction; Transportation Enhancement (TE)	20.205	03-2E4800	154,862
Subtotal CFDA 20.205			<u>1,836,552</u>
Formula Grants for other than Urbanized Areas - Operating Assistance - FTA 5311 (FY0506)	20.509	SA-646104-00	<u>23,634</u>
Total Passed through the State Department of Transportation			<u>1,860,186</u>
Total U.S. Department of Transportation			<u>\$ 2,889,186</u>
<u>U.S. Institute Of Museum and Library Services</u>			
Passed through California State Library:			
Grants to States	45.310	40-6825	3,208
Grants to States	45.310	40-6969	3,300
Subtotal CFDA 45.310			<u>6,508</u>
Total Institute of Museum and Library Services			<u>\$ 6,508</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low Income Persons	81.042	07C-1658	\$ 51,802
Total U.S. Department of Energy			\$ 51,802
<u>U.S. Department of Education</u>			
Passed through State Department Alcohol & Drug Programs:			
Safe and Drug Free Schools & Communities-States Grants	84.186	SDF-07-15	96,569
Passed through State Department of Education via El Dorado County Office of Education:			
Special Education Grants to States (IDEA, Part B)	84.027	--	78,388
Passed through State Department of Education via Black Oak Mine Unified School District:			
Safe and Drug Free School and Communities National Programs - SAFE Schools/Healthy Students Grant	84.184	732-S0611	89,607
Passed through State Department of Rehabilitation:			
Vocational Rehabilitation Grants to States Rehabilitation Services	84.126	26720-2	46,410
Total U.S. Department of Education			\$ 310,974
<u>U.S. Election Assistance Commission</u>			
Passed through Secretary of State:			
Help America Vote Act (HAVA) Requirement Payments - Section 301 Voting Systems Program	90.401	07G30105	11,844
Total U.S. Election Assistance Commission			\$ 11,844



# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Aging:			
<i>Aging Cluster:</i>			
Special Programs for the Aging, Title III, Part C1 - Nutrition Services	93.045	AP-0708-29	\$ 229,348
Special Programs for the Aging, Title III, Part C2 - Nutrition Services	93.045	AP-0708-29	121,059
Subtotal CFDA 93.045 (See Note 7)			<u>350,407</u>
Nutrition Services Incentive: Elderly Nutrition C-1	93.053	AP-0708-29	47,972
Nutrition Services Incentive: Elderly Nutrition C-2	93.053	AP-0708-29	46,983
Subtotal CFDA 93.053 (See Note 7)			<u>94,955</u>
Special Programs for the Aging, Title VII, Chapter 3			
Part B - Programs for the Prevention of Elder Abuse, Neglect and Exploitation Program	93.041	AP-0708-29	3,074
Special Programs for the Aging, Title VII, Chapter 2			
Part A - Long Term Care Ombudsman Services	93.042	AP-0708-29	6,634
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-0708-29	11,975
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-0708-29	204,969
National Family Caregiver Support	93.052	AP-0708-29	111,100
Subtotal (See Note 7)			<u>337,752</u>
Total Passed through State Department of Aging (See Note 7)			<u>783,114</u>
<i>Total - Aging Cluster, includes CFDA 10.576 = \$788,114 (see Note 7)</i>			
Passed through State Department of Alcohol & Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) 2008	93.959	07-NNA-09	605,151
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) 2007	93.959	07-NNA-09	456,360
Total Passed through State Department of Alcohol & Drug Programs and CFDA 93.959			<u>1,061,511</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through County of Sacramento Department of Health & Human Services:			
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-06/07-709	\$ 112,469
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-7/10-709	49,523
Subtotal CFDA 93.914			<u>161,992</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	--	3,040,547
Child Support Enforcement Incentives	93.563	--	305,340
Subtotal CFDA 93.563			<u>3,345,887</u>
Passed through State Department of Community Services and Development:			
Low Income Home Energy Assistance (L.I.H.E.A.P.) - ECIP/WPO/FRR	93.568	06B-5358	38,231
Low Income Home Energy Assistance (L.I.H.E.A.P.) - ECIP/WPO/FRR	93.568	07B-5408	176,734
Low Income Home Energy Assistance (L.I.H.E.A.P.) - Weatherization (WX)	93.568	07B-5408	21,262
Low Income Home Energy Assistance (L.I.H.E.A.P.) - ECIP/WPO/FRR	93.568	08B-5458	228,302
Low Income Home Energy Assistance (L.I.H.E.A.P.) - Weatherization (WX)	93.568	08B-5458	147,810
Subtotal CFDA 93.568			<u>612,339</u>
Community Services Block Grant	93.569	06F-4710	85,597
Community Services Block Grant	93.569	08F-4910	108,018
Subtotal CFDA 93.569			<u>193,615</u>
Total Passed through State Department of Community Services and Development			<u>805,954</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Public Health:			
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	EPO-Grant 05/06	\$ 14,104
Centers for Disease Control and Prevention, Investigations and Technical Assistance: City Readiness Initiative Funds	93.283	EPO-06-10	13,270
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	EPO-06-10	82,398
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Pandemic Influenza	93.283	EPO-06-10	29,488
Centers for Disease Control and Prevention, Investigations and Technical Assistance: City Readiness Initiative Funds	93.283	EPO-CDC-07-10	47,685
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism Base Allocation	93.283	EPO-CDC-07-10	97,311
Subtotal CFDA 93.283			<u>284,256</u>
National Bioterrorism Hospital Preparedness Program	93.889	EPO-HPP-07-10	198,401
National Bioterrorism Hospital Preparedness Program	93.889	EPO-06-10	19,644
Subtotal CFDA 93.889			<u>218,045</u>
Public Health Emergency Preparedness	93.069	EPO-CDC-07-10	60,770
Immunization Grants - Pediatric Immunization	93.268	07-65220	613
Maternal & Child Health Services Block Grant to the States	93.994	2007-09	75,444
Subtotal			<u>136,827</u>
Total Passed through State Department of Public Health			<u>639,128</u>
Passed through State Department of Health Care Services:			
State Children's Health Insurance Program - California Children's Services	93.767	--	<u>48,268</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through Marshall Medical Center:			
Research on Healthcare Costs, Quality & Outcomes	93.226	--	\$ 457,169
Passed through State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	32,885
Substance Abuse and Mental Health Services Administration (SAMHSA) - Block Grants for Community Mental Health Services	93.958	--	134,705
Total Passed through State Department of Mental Health			167,590
Passed through Secretary of State:			
HAVA Elections Assistance for Individuals with Disabilities (EAID) Section 261 Program	93.617	07G26104	440
Passed through State Department of Social Services:			
Promoting Safe and Stable Families (FY0506)	93.556	--	417
Promoting Safe and Stable Families	93.556	--	99,413
Subtotal CFDA 93.556			99,830
Temporary Assistance for Needy Families	93.558 *	--	7,568,156
Temporary Assistance for Needy Families (FY0506)	93.558 *	--	10,610
Temporary Assistance for Needy Families (FY0607)	93.558 *	--	(1,026)
Temporary Assistance for Needy Families Performance	93.558 *	--	11,019
Temporary Assistance for Needy Families ISAWS	93.558 *	--	25,497
Subtotal CFDA 93.558*			7,614,256
Refugee and Entrant Assistance	93.566	--	1,722
Community-Based Child Abuse Prevention	93.590	--	6,767
Child Welfare Services State Grants	93.645	--	121,162
Subtotal			129,651

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services (continued):			
Foster Care - Title IV-E	93.658	--	\$ 3,313,082
Title IV-E and Group Home Monthly Visits-Probation	93.658		152,872
Foster Care - Title IV-E (FY0607)	93.658	--	(3,199)
Subtotal CFDA 93.658*			<u>3,462,755</u>
Adoption Assistance	93.659	--	1,056,569
Adoption Assistance - Probation	93.659		1,551
Adoption Assistance (FY0607)	93.659	--	354
Subtotal CFDA 93.659			<u>1,058,474</u>
Social Service Block Grant	93.667	--	108,147
Social Service Block Grant (FY0607)	93.667		40,832
Social Service Block Grant (FY0506)	93.667	--	1,833
Subtotal CFDA 93.667			<u>150,812</u>
Chafee Foster Care Independence Program	93.674	--	61,403
Chafee Foster Care Independent Living (FY0607)	93.674		(79)
Chafee Foster Care Independent Living (FY0506)	93.674	--	405
Subtotal CFDA 93.674			<u>61,729</u>
Total Passed through State Department of Social Services			<u>12,577,507</u>
<u>Medicaid Programs</u>			
Passed through State Department of Aging:			
Medical Assistance Program - MSSP (See Note 7)	93.778	MS-0607-35	(113)
Medical Assistance Program - MSSP (See Note 7)	93.778	MS-0708-35	151,733
Subtotal			<u>151,620</u>
Passed Through State Department of Alcohol & Drug Programs:			
Medical Assistance Program: Drug Medi-Cal	93.778	07-NNA 09	4,733
Medical Assistance Program: Perinatal Drug Medi-Cal	93.778	07-NNA 09	19,826
Subtotal			<u>24,559</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services (continued)</u>			
<i>Medicaid Programs (continued)</i>			
Passed through State Department of Health Care			
Services:			
Medical Assistance Program: Medi-Cal	93.778	--	\$ 1,697,592
Medical Assistance Program: Medi-Cal (FY0506)	93.778	--	1,715
Medical Administration Activities (MAA) FY0506	93.778	04-35086-A1	363,766
Medical Administration Activities (MAA) FY0607	93.778	04-35086-A1	280,687
Medical Assistance Program: Child Health & Disability Prevention	93.778	--	115,942
Medical Assistance Program: California Children's Services Admin	93.778	--	160,651
Medical Assistance Program: Outreach, Enrollment, Retention & Utilization	93.778	2006-09	2,314
Subtotal			<u>2,622,667</u>
Passed through State Department of Health Care			
Services via State Department of Public Health:			
Medical Assistance Program: Maternal & Child Health Services	93.778	2007-09	<u>231,404</u>
Passed through State Department of Health Care			
Services via State Department of Social Services:			
Medical Assistance Program Title XIX	93.778	--	1,170,587
Medical Assistance Program Title XIX (FY0607)	93.778	--	19,120
Medical Assistance Program: Medi-Cal ISAWS C-IV	93.778	--	11,560
Medical Assistance Program: In Home Services Public Authority	93.778	--	347,503
Subtotal			<u>1,548,770</u>
Passed through State Department of Veterans Affairs:			
Medi-Cal Cost Avoidance - CVSO (FY0607)	93.778	--	2,160
Medi-Cal Cost Avoidance - CVSO	93.778	--	2,461
Subtotal			<u>4,621</u>
Total - Medicaid Programs			<u>4,583,641</u>
Total U.S. Department of Health and Human Services			<u>\$ 24,632,201</u>

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.000	--	\$ 9,600
Total U.S. Social Security Administration			\$ 9,600
<u>U.S. Department of Homeland Security</u>			
Passed through Governor's Office of Homeland Security:			
FY2007 Emergency Management Performance Grant (EMPG)	97.042	2007-06	69,954
FY2006 State Homeland Security Program SHSP	97.073	2006-71	35,544
FY2007 State Homeland Security Program SHSP	97.073	2007-8	43,539
Subtotal CFDA 97.073			79,083
FY2006 Law Enforcement Terrorism Prevention Program - State Homeland Security Grant LETPP	97.074	2006-71	103,961
FY2007 Law Enforcement Terrorism Prevention Program - State Homeland Security Grant LETPP	97.074	2007-8	13,996
Subtotal CFDA 97.074			117,957
Total Passed through Governor's Office of Homeland Security			266,994
Passed through Governor's Office of Emergency Services:			
Disaster Grants - Public Assistance	97.036	FEMA-1628-DR-CA, OES ID #017-00000	21,839
Disaster Grants - Public Assistance	97.036	FEMA-1646-DR-CA, OES ID #017-00000	14,586
Subtotal CFDA 97.036			36,425

# COUNTY OF EL DORADO

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Homeland Security (continued)</u>			
Passed through Governor's Office of Emergency Services (continued):			
Fire Management Assistance Grant	97.046	FEMA-2700-DR-CA, OES ID#017-00000-00	\$ 182,865
Total Passed through Governor's Office of Emergency Services:			<u>219,290</u>
Total U.S. Department of Homeland Security			<u>\$ 486,284</u>
Total Expenditures of Federal Awards			<u>\$ 46,512,045</u>

### Federal Loan Balances from Previous Years with a Continuing Compliance Requirement

<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grant (CDBG)/State's Program	14.228 *	--	\$ 1,407,228
Home Investment Partnership Program (HOME)	14.239	--	<u>3,311,379</u>
Total U.S. Department of Housing and Urban Development			4,718,607
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families	93.558 *	--	<u>2,472</u>
Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 4,721,079</u>
Total Expenditures of Federal Awards Including Loans from Previous Years			<u>\$ 51,233,124</u>



## COUNTY OF EL DORADO

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal awards programs of the County of El Dorado (County), with the exception of El Dorado County Transit Authority, which expended \$871,457 of federal awards, and was subject to a separate single audit by independent auditors. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule includes the federal grant activity of the County, and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Non-cash Assistance. The Schedule contains values for the following non-cash assistance, which are not presented in the financial statements:

*10.551 Food Stamps* of \$6,311,366 are reported at the value of authorized Electronic Benefit cards issued.

*10.557 Special Supplement Nutrition Program for Women, Infants and Children-Vouchers Redeemed* totaling \$1,772,706 are reported at the value of client purchases of authorized food products.

*10.576 Senior Farmers Market Nutrition Program – Coupons* of \$5,000 are reported at the value of coupons distributed.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

# COUNTY OF EL DORADO

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

### Note 4: Subrecipients

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

CFDA	Program	Amount
10.665	School and Roads – State Title III	\$ 244,537
14.228	Community Development Block Grant:	
	EDBG Microenterprise Grant	33,312
16.738	Byrne Memorial Justice Assistance Grant Program	90,550
93.226	Research on Healthcare Costs, Quality & Outcomes	218,332
93.241	Hospital Preparedness Program	32,442
93.556	Promoting Safe and Stable Families	81,532
93.658	Foster Care (Maintenance Payments)	854,390
93.659	Adoption Assistance	63,806
93.778	Medical Assistance	134,915
93.889	Hospital Preparedness Program	86,000
93.914	HIV Emergency Relief	155,040
93.959	Substance Abuse Prevention and Treatment Block	433,033
97.074	Law Enforcement Terrorism Prevention Program	45,265
Total		<u>\$ 2,473,154</u>

### Note 5: Loans with Continuing Compliance Requirement

Loans funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2008:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years, Net of Repayments a)	New Loans b)	Amount Outstanding June 30, 2008
14.228	Community Development Block Grant	\$ 1,407,228	\$ 543,449	\$ 1,950,677
14.239	HOME Investment Partnership Program	3,311,379	45,130	3,356,509
93.558	Temporary Assistance for Needy Families	2,472	--	2,472
	TOTAL	<u>\$ 4,721,079</u>	<u>\$ 588,579</u>	<u>\$ 5,309,658</u>

# COUNTY OF EL DORADO

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

### Note 5: Loans with Continuing Compliance Requirement (continued)

- a) Value of loans made in previous years, net of principal loan repayments received to date (including repayments on new loans), for which the federal government imposes continuing compliance requirements.
- b) Value of loans made during the year, exclusive of repayments.

### Note 6: Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has either determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

### Note 7: Department of Aging Federal/State Share

The California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	N/A (SFMNP)	\$ 5,000	\$ --
93.045	AP-0708-29 (III C-1)	229,348	23,030
93.045	AP-0708-29 (III C-2)	121,059	28,548
93.053	AP-0708-29 (C-1)	47,972	--
93.053	AP-0708-29 (C-2)	46,983	--
93.041	AP-0708-29 (VII-B)	3,074	137
93.042	AP-0708-29 (III-A)	6,634	1,263
93.043	AP-0708-29 (III-D)	11,975	516
93.044	AP-0708-29 (III-B)	204,969	40,950
93.052	AP-0708-29 (III-E)	111,100	--
N/A	AP-0708-29	--	381,557
93.778	MS-0607-35	(113)	(112)
93.778	MS-0708-35	<u>151,733</u>	<u>151,733</u>
	TOTAL	<u>\$ 939,734</u>	<u>\$ 627,622</u>

State-only grants, above, do not display a CFDA number. The one state-only grant listed above is Community Based Services (CBSP) for \$381,557

## COUNTY OF EL DORADO

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

Note 8: **California Department of Transportation**

The County expended the following state amounts on the following projects during the year ended June 30, 2008:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X07-5925(052)	\$ 221,699
State Match	X07-5925(052)	--
RSTP Exchange	X06-5925(044)	176,159
State Match	X06-5925(044)	<u>28,836</u>
Subtotal		<u>426,694</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X07-6157(030)	\$ 65,106
RSTP Exchange (FY0607)	X07-6157(030)	103,934
RSTP Exchange (FY0506)	X07-6157(030)	496,066
RSTP Exchange	X06-6157(028)	310,956
RSTP Exchange	X03-6157(021)	<u>20,000</u>
Subtotal		<u>996,062</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X98-6125(004)	2,339
RSTP Exchange	X99-6125(006)	--
RSTP Exchange	X00-6125(012)	--
RSTP Exchange	X01-6125(007)	--
RSTP Exchange	X02-6125(013)	<u>--</u>
Subtotal		<u>2,339</u>
Total		<u>\$ 1,425,095</u>

# COUNTY OF EL DORADO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

### Section 1

#### Financial Statements

#### Summary of Auditor's Results

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:  | Unqualified   |
| 2. Internal controls over financial reporting:                                   |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted?                         | No            |

#### Federal Awards

- |   |             |
|---|-------------|
| 1. Internal control over major programs:  |             |
| a. Material weaknesses identified?  | No          |
| b. Significant deficiencies identified not considered to be material weaknesses?  | Yes         |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes         |
| 4. Identification of major programs:  |             |

#### CFDA Number

10.665	Schools and Roads – Grants to States
14.228	Community Development Block Grant/ State's Program
14.871	Section 8 Housing Choice Vouchers
93.558	Temporary Assistance for Needy Families

# COUNTY OF EL DORADO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

### Section 1

#### Financial Statements

#### Summary of Auditor's Results

- |   |              |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$ 1,536,994 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes          |

### Section 2

#### Financial Statement Findings

None Reported

### Section 3

#### Federal Award Findings and Questioned Costs

CFDA 93.558	Finding 08-SA-1
CFDA 10.665	Finding 08-SA-2

## COUNTY OF EL DORADO

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

Finding/Program	Findings/Noncompliance
<b>Finding 08-SA-1</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
	<i>Pass-Through Entity: State Department of Social Services</i>
Temporary Assistance for Needy Families (TANF)	<i>Compliance Requirement: Eligibility</i>
CFDA 93.558	<i>Reporting Requirement: Significant Deficiency</i>
	We tested eligibility in twenty-four TANF cases and noted the following exceptions.
Award No. N/A Year: 2007-2008	<u>Criteria and Condition</u>
	<i>Birth Certificate or Alternate proof of age and citizenship:</i> The California Department of Social Services Manual of Policies and Procedures requires that an individual applying for TANF provide a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship. In one case, the file did not contain a birth certificate or other enumerated, alternate document to show birth, age, and citizenship for two assisted members of the family.
	<i>Welfare-to-Work:</i> Each month, the County must file with the State of California a report entitled the WTW Plan Participation Report. This report shows the results of tests during the month on TANF work participation rates. The County is required to maintain adequate verification of work performed and have internal control procedures to ensure accuracy. 45 CFR sections 261.1, et seq. In one case, the number of hours documented in the file did not match the number of hours shown as worked in the WTW Plan Participation Report. Documentation in the file showed that the client worked 40.87 hours. The WTW Plan Participation Report showed the client worked 39 hours.
	<i>IEVS:</i> As required by Section 1137 of the Social Security Act, benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual's eligibility, level of assistance, benefits or services. We noted one case file which did not contain an IEVS for any assisted member of the family.
	<u>Questioned Costs</u>
	No costs are questioned. Later acquired information showed that the clients were in fact entitled to benefits. Further the WTW Plan Participation Report exception did not change the results of the test.

# COUNTY OF EL DORADO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 08-SA-1</b> CFDA 93.558 (continued)	<p><u>Perspective</u></p> <p>As discussed above, we noted that birth certificates were missing for two individuals. We assumed an average number of individuals per case of 3.5. Under this assumption, we tested 84 individuals (24 files tested x 3.5). The error rate for the sample was, therefore, <math>2 / 84 = 2.4\%</math>. We use the same procedures to determine the error rate for missing IEVS. That error rate is computed as follows: <math>4/84 = 4.8\%</math>. The error rate for the WTW Plan Participation Report was <math>1/24 = 4.2\%</math>.</p> <p><u>Effect of Condition</u></p> <p>The effect of the IEVS and birth exceptions enumerated above is that clients might receive benefits to which they are not entitled. The effect of the WTW Plan Participation Report exception is that similar errors could cause erroneous reporting of Welfare-to-Work participation rates to the State Department of Social Services and to the U.S. Department of Health and Human Services.</p> <p><u>Recommendation</u></p> <p>We recommend that the Department review the facts regarding these exceptions and determine what procedures might be implemented to prevent recurrence of these errors. If further internal controls are warranted, we recommend that the Department establish and enforce such improved internal control system.</p> <p><u>County's Response</u></p> <p>We concur with the findings and recommendations.</p> <p><u>Corrective Action Plan</u></p> <p><i>Birth Certificate or Alternate proof of age and citizenship:</i></p> <p>Procedures have been implemented to set an alert in ISAWS to trigger staff to check for receipt of birth certificate or other acceptable verification. Clients are given 90 days to turn in original birth certificate or other acceptable verification on a client request form (EL502). An alert is set in ISAWS. If the birth certificate or other acceptable verification is not submitted within 90 days, a sanction will be put in place for the failure to provide the citizenship verification.</p>



## COUNTY OF EL DORADO

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

Finding/Program	Findings/Noncompliance
<b>Finding 08-SA-1</b> CFDA 93.558 (continued)	<p><u>Corrective Action Plan</u> (continued)</p> <p>The client request form (EL502) will be filed on the inside of the case on top of the right side of the case and a notation will be made on the case flag sheet that the citizenship is still needed.</p> <p>The department has obtained birth certificates for both assisted members noted in the exception report.</p> <p>Training for CalWORKs staff will be completed by the end of March 2009.</p> <p><i>Welfare-to-Work:</i></p> <p>We have discussed with the Welfare to Work (WTW) staff that review E2Lite (mandated state report) sample cases, the importance of reviewing the actual case file to insure the accuracy of the hours entered. At this level of review, discrepancies will be identified.</p> <p>Effective March 1, 2009, when additional hours are entered in the WTW system after the E2Lite review is completed, the DHS will institute the following process:</p> <p>1) To insure that the hours reported on the E2Lite review and the WTW are congruent, WTW staff will be instructed to inform their supervisor when additional hours are added in the WTW system after E2Lites are reviewed and reported to the state, 2) The supervisor will look through the E2Lite sample to see if the case was pulled for review, 3) If it was, then the DHS will request that the state return the case for correction (the state has an established process for the counties whereby cases can be returned).</p> <p>To correct the case identified above DHS staff have requested that the state return the case so that hours may be corrected in the E2Lite system.</p> <p><i>IEVS:</i></p> <p>Procedures have been implemented which call for creation of an IEVS flag by Eligibility clerical staff upon receipt of a new application or an application to add an additional person to an existing case. The flag is a reminder to Eligibility workers to order the IEVS report and set an internal computer alert for the estimated date by which he/she expects to receive said report in order to meet the 45 day compliance deadline. The flag remains in place until the Eligibility worker clears and signs the IEVS report. Eligibility supervisors are</p>

## COUNTY OF EL DORADO

### Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

#### Finding/Program

#### Findings/Noncompliance

**Finding 08-SA-1**  
CFDA 93.558  
(continued)

Corrective Action Plan (continued)

to check cases during their authorization reviews to ensure that the IEVS component was processed in compliance with regulations.

In August of 2006 all Eligibility staff and supervisors received additional training on IEVS processes and compliance so as to increase their awareness of the importance of properly obtaining, clearing and documenting IEVS reports. Refresher training for staff will be completed by the end of March 2009.

The contact person for this finding is Debbie Stack. Her telephone number is 530-642-7325.

**Finding 08-SA-2**

Schools and  
Roads – Grants to  
States CFDA  
10.665

*Federal Grantor: U.S. Department of Agriculture*  
*Pass-Through Entity: State Controller's Office*  
*Compliance Requirement: Procurement, Suspension and Debarment*  
*Reporting Requirement: Significant Deficiency and Material Non-Compliance in Relation to a Compliance Requirement*

Award No. N/A  
Year: 2007-2008

Criteria

When engaging in any federally-funded transaction which equals or exceeds \$25,000 with a vendor or a transaction in any amount with a subrecipient, the non-federal entity is obligated to determine if the other party is suspended or debarred. As well, the debarment rules provide that this requirement must be imposed on, and relevant information must be provided to, all subrecipients of federal funds. OMB A-133 Compliance Supplement, Part 3, §1 - Procurement, Suspension and Debarment. Also see Federal Register 68FR66583-66632.

Condition

During our audit of the Title III "special projects on Federal lands" portion of this grant, we tested several transactions where a vendor or service provider was paid in excess of \$25,000 during the fiscal year or a subrecipient was paid any amount. We learned that suspension and debarment was not checked for any transaction tested. On inquiry, we learned that debarment was formerly checked but these procedures had been overlooked recently.

# COUNTY OF EL DORADO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 08-SA-2</b> CFDA 10.665 (continued)	<p><u>Questioned Costs</u></p> <p>No costs are questioned because upon checking the epls.gov website, we learned that none of the vendors in the test sample had been suspended or debarred.</p> <p><u>Perspective</u></p> <p>The larger portion of the Schools and Roads – Grants to States program, handled by Department of Transportation, does check debarment. The Title III “special projects on Federal lands” portion of the grant represents 27% of total expenditures.</p> <p><u>Effect of the Condition</u></p> <p>The federal government can reject a claim for federal funds reimbursement when the transaction is with a suspended or debarred individual or entity.</p> <p><u>Recommendation</u></p> <p>We recommend that the Department implement procedures to ensure that suspension and debarment are checked for any federally-funded transaction, which equals or exceeds \$25,000 or for any amount with a subrecipient. A list of suspended and debarred parties is available online from the Excluded Parties List System at &lt;<a href="http://www.epls.gov">http://www.epls.gov</a>&gt;.</p> <p><u>County’s Response</u></p> <p>The County concurs with the finding and recommendation.</p> <p><u>Corrective Action Plan</u></p> <p>El Dorado County Board of Supervisors Policy C-17-Procurement, states,</p> <p>“Any department requesting a contract for services or a purchase order is responsible for identifying and communicating any unique federal, state or other requirements regarding debarment and suspension that apply to the procurement transaction. The Purchasing Agent shall confirm that the contractor meets such requirements prior to executing any contract for services or purchase order.”</p>

# COUNTY OF EL DORADO

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

Finding/Program	Findings/Noncompliance
<b>Finding 08-SA-2</b> CFDA 10.665 (continued)	<u>Corrective Action Plan</u> (continued)  The Chief Administrative Office will ensure that the staff now responsible for administering this program are aware of the above policy and communicates the nature of the Title III funding to the Procurement and Contracts division. The Purchasing Agent can then verify that no vendors requesting contracts have been debarred. A copy of this finding and the above corrective action will be given to staff responsible for the program on February 20, 2009, along with written direction to comply.  The contact person for this finding is Sue Hennike. Her telephone number is (530) 621-5577.

**COUNTY OF EL DORADO**

**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2008**

Audit Reference Number	Status of Prior Year Audit Findings
N/A	None reported.

**COUNTY OF EL DORADO**

**OFFICE OF EMERGENCY SERVICES**

**And**

**DEPARTMENT OF CORRECTIONS AND REHABILITATION**

**GRANT AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2008**



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON  
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES OF  
THE OFFICE OF EMERGENCY SERVICES AND DEPARTMENT OF  
CORRECTIONS AND REHABILITATION PROGRAMS**

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

We have audited the financial statements of the government activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California, as of and for the period ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 25, 2009. Our report was modified to include a reference to other auditors. We have also audited the accompanying Statement of Approved Budget and Cumulative Expenditures and the Statement of Costs Claimed and Accepted of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the "Financial Statements") for the period from July 1, 2007 to December 31, 2008. The Financial Statements are the responsibility of the County of El Dorado, California's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; *Office of Emergency Services Recipient Handbook*; and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Financial Statements for the County's Office of Emergency Services and Department of Corrections and Rehabilitation Programs referred to above present fairly, in all material respects, the County's cumulative expenditures and the costs claimed and accepted for the period ended June 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

This report is intended solely for the information and use of the California Office of Emergency Services and El Dorado County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A Gallina LLP Company

*Bartig Basler & Ray, LLP*

Roseville, California  
March 26, 2009





BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS  
AWARDED BY THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND  
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS AND  
ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Supervisors and Grand Jury  
County of El Dorado  
Placerville, California

Compliance

We have audited the compliance of the County of El Dorado with the types of compliance requirements described in the Office of Emergency Services *Recipient Handbook* and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide* that are applicable to the following programs of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the "Programs") for the year ended June 30, 2008:

<u>Award Number</u>	<u>Audit Period</u>
DC07180090	07/01/07 to 06/30/08
EA06090090	07/01/07 to 09/30/07
EA07100090	10/01/07 to 06/30/08
VB07050090	07/01/07 to 06/30/08
VW07260090	07/01/07 to 06/30/08
HT07080340	07/01/07 to 06/30/08
CSA 108-07	07/01/07 to 06/30/08

Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on the County of El Dorado's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the Office of Emergency Services *Recipient Handbook*, and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide* (the "Grant Guides"). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Compliance (continued)

direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about the County of El Dorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of El Dorado's compliance with those requirements.

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with the Grant Guides and which is described in the schedule of findings and question costs as item 08-OES-1.

Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on the California Office of Emergency Services and the Department of Corrections and Rehabilitation Programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance with the California Office of Emergency Services *Recipient Handbook* and the California Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 08-OES-1 to be a significant deficiency.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

Internal Control Over Compliance (continued)

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 08-OES-1 to be a material weakness.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the California Office of Emergency Services, the California Department of Corrections and Rehabilitation, the United States Department of Justice and El Dorado County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A GALLINA LLP Company

*Bartig Basler & Ray, LLP*

Roseville, California  
March 26, 2009

**COUNTY OF EL DORADO**  
**CALIFORNIA OFFICE OF EMERGENCY SERVICES**  
**CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2007 through June 30, 2008

		Expenditures Claimed			
		For the Period	For the Period	Cumulative	
Grant Name and Number/ Grant Term/Audit Period	Budget	Through June 30, 2007	July 1, 2006 through June 30, 2008	as of June 30, 2008	Variance
<b>California Office of Emergency Services Grants:</b>					
<u>Anti-Drug Abuse Task Force - DC07 18 0090</u>					
Grant Term: 7/01/07-6/30/08					
Audit Period: 7/01/07-6/30/08					
Personal Services	\$ 60,714	\$ --	\$ 56,201	\$ 56,201	\$ (4,513)
Operating Expenses	90,550	--	90,550	90,550	--
Equipment	--	--	--	--	--
Totals	<u>\$ 151,264</u>	<u>\$ --</u>	<u>\$ 146,751</u>	<u>\$ 146,751</u>	<u>\$ (4,513)</u>
 <u>Elder Advocacy - EA06 09 0090</u>					
Grant Term: 10/01/06-9/30/07					
Audit Period: 07/01/07-9/30/07					
Personal Services	\$ 97,570	\$ 76,211	\$ 21,359	\$ 97,570	\$ --
Operating Expenses	14,930	8,053	4,889	12,942	(1,988)
Operating Expenses - PY Adjustment	--	--	2,484	2,484	2,484
Equipment	--	--	--	--	--
Totals	<u>\$ 112,500</u>	<u>\$ 84,264</u>	<u>\$ 28,732</u>	<u>\$ 112,996</u>	<u>\$ 496</u>
 <u>Elder Advocacy - EA07 10 0090</u>					
Grant Term: 10/01/07-9/30/08					
Audit Period: 10/01/07-6/30/08					
Personal Services	\$ 100,534	\$ --	\$ 77,750	\$ 77,750	\$ (22,784)
Operating Expenses	11,966	--	5,280	5,280	(6,686)
Equipment	--	--	--	--	--
Totals	<u>\$ 112,500</u>	<u>\$ --</u>	<u>\$ 83,030</u>	<u>\$ 83,030</u>	<u>\$ (29,470)</u>

**COUNTY OF EL DORADO**  
**CALIFORNIA OFFICE OF EMERGENCY SERVICES**  
**CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2007 through June 30, 2008

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures Claimed			Variance
		For the Period Through June 30, 2007	For the Period July 1, 2006 through June 30, 2008	Cumulative as of June 30, 2008	

**California Office of Emergency Services Grants (continued):**

Elder Vertical Prosecution - VB07 05 0090

Grant Term: 7/01/07-6/30/08

Audit Period: 7/01/07-6/30/08

Personal Services	\$ 146,981	\$ --	\$ 146,981	\$ 146,981	\$ --
Operating Expenses	--	--	--	--	--
Equipment	--	--	--	--	--
Totals	<u>\$ 146,981</u>	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ 146,981</u>	<u>\$ --</u>

Victim Witness Assistance - VW07 26 0090

Grant Term: 7/01/07-6/30/08

Audit Period: 7/01/07-6/30/08

Personal Services	\$ 165,185	\$ --	\$ 157,134	\$ 157,134	\$ (8,051)
Operating Expenses	6,901	--	6,901	6,901	--
Equipment	--	--	--	--	--
Totals	<u>\$ 172,086</u>	<u>\$ --</u>	<u>\$ 164,035</u>	<u>\$ 164,035</u>	<u>\$ (8,051)</u>

Hi-Tech Crimes Task Force - HT07 08 0340

Passed Through County of Sacramento, Sheriff's Office

Grant Term: 7/01/07-6/30/08

Audit Period: 7/01/07-6/30/08

Personal Services*	\$ 70,000	\$ --	\$ 70,000	\$ 70,000	\$ --
Operating Expenses	--	--	--	--	--
Equipment	--	--	--	--	--
Totals	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>

\*Reported as operating expenses in HT 07 08 0340 Grant

**COUNTY OF EL DORADO**  
**CALIFORNIA OFFICE OF EMERGENCY SERVICES**  
**CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2007 through June 30, 2008

		Expenditures Claimed			
		For the Period	For the Period	Cumulative	
		Through	July 1, 2006 through	as of	
Grant Name and Number/ Grant Term/Audit Period	Budget	June 30, 2007	June 30, 2008	June 30, 2008	Variance
<b>California Department of Corrections and Rehabilitation Grant:</b>					
<u>Juvenile Accountability Block Grant - CSA 108-07</u>					
Grant Term: 7/01/07-6/30/08					
Audit Period: 7/01/07-6/30/08					
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --
Operating Expenses	11,573	--	11,573	11,573	--
Equipment	--	--	--	--	--
Totals	<u>\$ 11,573</u>	<u>\$ --</u>	<u>\$ 11,573</u>	<u>\$ 11,573</u>	<u>\$ --</u>

**COUNTY OF EL DORADO**  
**CALIFORNIA OFFICE OF EMERGENCY SERVICES**  
**CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2008

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted			Share of Expenditures Current Year		
	For the Period Through June 30, 2007	For the Year Ended June 30, 2008	Cumulative As of June 30, 2008	Federal Share	State Share	County Share
<b>California Office of Emergency Services Grants:</b>						
<u>Anti-Drug Abuse Task Force - DC07 18 0090</u>						
Grant Term: 7/01/07-6/30/08						
Audit Period: 7/01/07-6/30/08						
Personal Services	\$ --	\$ 56,201	\$ 56,201	\$ 56,201	\$ --	\$ --
Operating Expenses	--	90,550	90,550	90,550	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 146,751</u>	<u>\$ 146,751</u>	<u>\$ 146,751</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Elder Advocacy - EA06 09 0090</u>						
Grant Term: 10/01/06-9/30/07						
Audit Period: 07/01/07-9/30/07						
Personal Services	\$ 76,211	\$ 21,359	\$ 97,570	\$ 14,509	\$ --	\$ 6,850
Operating Expenses	8,053	4,889	12,942	3,252	--	1,637
Operating Expenses - PY Adjustment	--	2,484	2,484	--	--	2,484
Equipment	--	--	--	--	--	--
Totals	<u>\$ 84,264</u>	<u>\$ 28,732</u>	<u>\$ 112,996</u>	<u>\$ 17,761</u>	<u>\$ --</u>	<u>\$ 10,971</u>
<u>Elder Advocacy - EA07 10 0090</u>						
Grant Term: 10/01/07-9/30/08						
Audit Period: 10/01/07-6/30/08						
Personal Services	\$ --	\$ 77,750	\$ 77,750	\$ 67,977	\$ --	\$ 9,773
Operating Expenses	--	5,280	5,280	2,941	--	2,339
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 83,030</u>	<u>\$ 83,030</u>	<u>\$ 70,918</u>	<u>\$ --</u>	<u>\$ 12,112</u>
<u>Elder Vertical Prosecution - VB07 05 0090</u>						
Grant Term: 7/01/07-6/30/08						
Audit Period: 7/01/07-6/30/08						
Personal Services	\$ --	\$ 146,981	\$ 146,981	\$ --	\$ 146,981	\$ --
Operating Expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ 146,981</u>	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ --</u>

**COUNTY OF EL DORADO**  
**CALIFORNIA OFFICE OF EMERGENCY SERVICES**  
**CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2008

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted			Share of Expenditures Current Year		
	For the Period Through June 30, 2007	For the Year Ended June 30, 2008	Cumulative As of June 30, 2008	Federal Share	State Share	County Share
<b>California Office of Emergency Services Grants (continued):</b>						
<u>Victim Witness Assistance - VW07 26 0090</u>						
Grant Term: 07/01/07 -06/30/08						
Audit Period: 07/01/07-06/30/08						
Personal services	\$ --	\$ 157,134	\$ 157,134	\$ 79,063	\$ 78,071	\$ --
Operating expenses	--	6,901	6,901	--	6,901	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 164,035</u>	<u>\$ 164,035</u>	<u>\$ 79,063</u>	<u>\$ 84,972</u>	<u>\$ --</u>

Hi-Tech Crimes Task Force - HT07 08 0340

Passed through County of Sacramento, Sheriff's Office

Grant Term: 07/01/07 -06/30/08

Audit Period: 07/01/07-06/30/08

Personal services *	\$ --	\$ 70,000	\$ 70,000	\$ --	\$ 70,000	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ --</u>

\*Reported as Operating expenses in HT07080340 Grant

**California Department of Corrections and Rehabilitation Grant:**

Juvenile Accountability Block Grant - CSA 108-07

Grant Term: 7/01/07-6/30/08

Audit Period: 7/01/07-6/30/08

Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating Expenses	--	11,573	11,573	10,416	--	1,157
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 11,573</u>	<u>\$ 11,573</u>	<u>\$ 10,416</u>	<u>\$ --</u>	<u>\$ 1,157</u>



## COUNTY OF EL DORADO

Office of Emergency Services and Department of Corrections and Rehabilitation  
Notes to Financial Statements  
For the Year Ended June 30, 2008

Note 1: **Summary of Significant Accounting Policies**

**Basis of Accounting**

The accompanying Financial Statements are prepared in accordance with the modified accrual basis of accounting.

Revenues are recognized when they become both measurable and available and expenditures are recognized when the related liability is incurred.

Note 2: **Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of revenues and expenditures. Actual results could differ from these estimates.

**OFFICE OF EMERGENCY SERVICES  
and  
DEPARTMENT OF CORRECTIONS AND REHABILITATION**

**SCHEDULE OF FINDINGS AND SUMMARY SCHEDULE  
OF PRIOR YEAR AUDIT FINDINGS**

## COUNTY OF EL DORADO

### Office of Emergency Services and Department of Corrections and Rehabilitation Schedule of Findings and Questioned Costs For the Year Ended June 30, 2008

#### Finding/Program

#### Findings/Noncompliance

#### **Finding 08-OES-1**

*Reporting Requirement: Material Noncompliance; Material Weakness*

#### Criteria

Section 2172 of the OES Recipient Handbook requires that functional timesheets be maintained supporting County employees' time charged to OES grants. This section requires that not more than the lesser of the percentage of the employee's time allowed under the grant agreement or the amounts documented in the functional timesheets be billed to the grant.

#### Condition

We noted that for the Elder Vertical Prosecution, Victim Witness Assistance, and Elder Advocacy programs charges for salaries were based on a percentage of the employee's salary, as allowed in the grant agreement, but no functional timesheets were prepared.

#### Questioned Costs

No costs are questioned. The County could document that, when considered in the aggregate, the discrepancies described above show that more personnel time was spent on the grant than was billed.

#### Effect of Condition

If employees do not maintain functional timesheets, the risk is heightened that an employee could devote effort to activities unrelated to the grant and bill this time to the grant.

#### Recommendation

We recommend that the Department develop a policy requiring that employees working on OES grant functions maintain functional timesheets, which are signed by the employee and approved by the employee's supervisor.

## COUNTY OF EL DORADO

Office of Emergency Services and Department of Corrections and Rehabilitation  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Finding/Program

Findings/Noncompliance

**Finding 08-OES-1**  
(continued)

Management Response

The El Dorado County District Attorney's office concurs with finding 08-OES-01 and recommendations.

Corrective Action Plan

The Fiscal Administrative Manager will establish a functional time study policy. Beginning April 1, 2009, all employees working within the Elder Vertical Prosecution, Elder Advocacy and Victim Witness Assistance program will maintain a functional time sheet showing the number of hours they work within their respective program. The functional time sheets will be signed by both the employee and department supervisor and turned in on a monthly basis to the Fiscal Administrative Manager as back up to the quarterly billing.

Contact: Jodi Albin, Fiscal Administrative Manager  
Phone: (530) 621-6421

**COUNTY OF EL DORADO**

Office of Emergency Services and Department of Corrections and Rehabilitation  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2008

Audit Reference  
Number

Status of Prior Year Audit Findings

N/A

None

**COUNTY OF EL DORADO**  
**COMMUNITY SERVICES AND DEVELOPMENT**  
**PROGRAM SPECIFIC GRANT AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2008**



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON  
SCHEDULE OF THE DEPARTMENT OF COMMUNITY SERVICES  
AND DEVELOPMENT PROGRAMS.**

To the Board of Supervisors and Grand Jury  
County of El Dorado  
Placerville, California

We have audited the accompanying Statements of Revenues and Expenditures of the Community Services and Development Programs (the "Financial Statement") for the grants awarded by the State of California, Health and Human Services Agency (HHS) as noted below:

<u>Award Number</u>	<u>Audit Period</u>
06F-4710 (CSBG 2007)	07/01/07 to 12/31/07
08F-4910 (CSBG 2008)	01/01/08 to 06/30/08
06B-5358 (ECIP/A16/EAP)	07/01/07 to 06/30/08
06B-5358 (WX)	07/01/07 to 06/30/08
07B-5408 (WX)	07/01/07 to 04/30/08
07B-5408 (ECIP)	07/01/07 to 04/30/08
08B-5458 (WX)	01/01/08 to 06/30/08
08B-5458 (ECIP/A16/EAP)	01/01/08 to 06/30/08
07C-1608 (DOE)	07/01/07 to 06/30/08

These Financial Statements are the responsibility of the County's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the California Department of Community Services and Development *2008 Supplemental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes consideration of internal controls over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

As discussed in Note 1, the Financial Statements present only the activity of the County of El Dorado Community Services and Development Programs and do not purport to, and do not, present fairly the changes in financial position of the County of El Dorado in conformity with accounting principles generally accepted in the United States of America.

The Financial Statements referred to above present fairly, in all material respects, the financial operations of the County of the El Dorado Community Services and Development Programs as of and for the year ended June 30, 2008, in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the California Department of Community Services and Development and El Dorado County's management. It is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A Gallina LLP Company.

*Bartig Basler & Ray, LLP*

Roseville, California  
March 26, 2009





BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS  
AWARDED BY THE CALIFORNIA DEPARTMENT OF COMMUNITY  
SERVICES AND DEVELOPMENT PROGRAMS AND  
ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Supervisors and Grand Jury  
County of El Dorado  
Placerville, California

Compliance

We have audited the compliance of the County of El Dorado with the types of compliance requirements described in the Department of Community Services and Development *2008 Supplemental Audit Guide* that are applicable to programs listed in the accompanying Schedules of the Department of Community Services and Development Programs (the "Programs") and the grant agreements for the year ended June 30, 2008. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on the County of El Dorado's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the California Department of Community Services and Development *2008 Supplemental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about County of El Dorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of El Dorado's compliance with those requirements.

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2008.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

#### Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on the California Department of Community Services and Development Programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance with the California Department of Community Services and Development *2008 Supplemental Audit Guide*.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as item 08-CSD-01 to be a significant deficiency.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings to be a significant deficiency. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings, we consider item 08-CSD-1 to be a material weakness.

To the Board of Supervisors of  
the County of El Dorado  
Placerville, California

This report is intended solely for the information and use of the California Department of Community Services and Development and El Dorado County's management. It is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP  
A Gallina LLP Company

*Bartig Basler & Ray, LLP*

Roseville, California  
March 26, 2009

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 06F-4710 -2007 (CSBG - \$173,556) For The Period January 1, 2007 through December 31, 2007

	Total Costs			Total Reported Costs		
	January 1, 2007 through June 30, 2007	July 1, 2007 through December 31, 2007	Total	January 1, 2007 through June 30, 2007	July 1, 2007 through 31, 2007	Total
<u>Revenue</u>						
Grant revenue	\$ 87,930	\$ 85,626	\$ 173,556	\$ 87,930	\$ 85,626	\$ 173,556
Total Revenue	<u>\$ 87,930</u>	<u>\$ 85,626</u>	<u>\$ 173,556</u>	<u>\$ 87,930</u>	<u>\$ 85,626</u>	<u>\$ 173,556</u>
<u>Expenditures</u>						
Administrative Costs:						
Salaries and wages	\$ 59,971	\$ 50,919	\$ 110,890	\$ 59,971	\$ 50,919	\$ 110,890
Fringe benefits	18,827	20,463	39,290	18,827	20,463	39,290
Operating Expenses & Equipment	<u>9,132</u>	<u>14,244</u>	<u>23,376</u>	<u>9,161</u>	<u>14,215</u>	<u>23,376</u>
Subtotal Administrative Costs	<u>87,930</u>	<u>85,626</u>	<u>173,556</u>	<u>87,959</u>	<u>85,597</u>	<u>173,556</u>
Program Costs:						
Subtotal Program Costs	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures (See Note 1)	<u>\$ 87,930</u>	<u>\$ 85,626</u>	<u>\$ 173,556</u>	<u>\$ 87,959</u>	<u>\$ 85,597</u>	<u>\$ 173,556</u>

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 08F-4910 -2008 (CSBG - \$173,556) For The Interim Period January 1, 2008 through June 30, 2008

	Total Costs			Total Reported Costs
	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Total	Total
<u>Revenue</u>				
Grant revenue	\$ 107,892	\$ --	\$ 107,892	\$ 107,892
Other Revenue	96	--	96	96
Total Revenue	<u>\$ 107,988</u>	<u>\$ --</u>	<u>\$ 107,988</u>	<u>\$ 107,988</u>
<u>Expenditures</u>				
Administrative Costs:				
Salaries and wages	\$ 62,918	\$ --	\$ 62,918	\$ 62,918
Fringe benefits	27,026	--	27,026	27,026
Operating Expenses & Equipment	18,074	--	18,074	18,074
Subtotal Administrative Costs	<u>108,018</u>	<u>--</u>	<u>108,018</u>	<u>108,018</u>
Program Costs:				
Subtotal Program Costs	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>\$ 108,018</u>	<u>\$ --</u>	<u>\$ 108,018</u>	<u>\$ 108,018</u>

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No.06B-5358 (WX) (LIHEAP - \$377,851) For The Interim Period January 1, 2006 through June 30, 2008

	Total Costs				Total Reported Costs			
	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through 31, 2008	Total	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through 31, 2008	Total
<b>Revenue</b>								
Grant revenue	\$ 377,851	\$ --	\$ --	\$377,851	\$ 377,851	\$ --	\$ --	\$377,851
Interest**	15,059	4,925	--	19,984	15,059	4,925	--	19,984
<b>Total Revenue</b>	<u>\$ 392,910</u>	<u>\$ 4,925</u>	<u>\$ --</u>	<u>\$397,835</u>	<u>\$ 392,910</u>	<u>\$ 4,925</u>	<u>\$ --</u>	<u>\$397,835</u>
<b>Expenditures</b>								
Administration Costs	\$ 14,138	\$ --	\$ --	\$ 14,138	\$ 14,138	\$ --	\$ --	\$ 14,138
Other Program Costs:								
Liability Insurance	447			447	447			447
Training	2,419			2,419	2,419			2,419
Total	<u>2,866</u>	<u>--</u>	<u>--</u>	<u>2,866</u>	<u>2,866</u>	<u>--</u>	<u>--</u>	<u>2,866</u>
Program Costs:								
Intake	5,653			5,653	5,653			5,653
Direct Program Activities	227,887			227,887	337,969 *			337,969
Outreach	10,289			10,289	10,289			10,289
Worker's Compensation	6,936			6,936	6,936			6,936
Total	<u>250,765</u>	<u>--</u>	<u>--</u>	<u>250,765</u>	<u>360,847</u>	<u>--</u>	<u>--</u>	<u>360,847</u>
<b>Total Expenditures (See Note 1)</b>	<u>\$ 267,769</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$267,769</u>	<u>\$ 377,851</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$377,851</u>

\* Reported Direct Program Activities of \$346,701 was reduced by \$8,732 (exceeded contract budget).

\*\* Interest was reported to CSD on 07B Close out.

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 06B-5358 (ECIP/A16/HEAP - \$640,902) For The Interim Period January 1, 2006 through June 30, 2008

	Total Costs				Total Reported Costs			
	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through December 31, 2008	Total	January 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	July 1, 2008 through December 31, 2008	Total
<b>Revenue</b>								
Grant revenue	\$ 571,497	\$ 69,405	\$ --	\$ 640,902	\$ 571,497	\$ 69,405	\$ --	\$ 640,902
Total Revenue	<u>\$ 571,497</u>	<u>\$ 69,405</u>	<u>\$ --</u>	<u>\$ 640,902</u>	<u>\$ 571,497</u>	<u>\$ 69,405</u>	<u>\$ --</u>	<u>\$ 640,902</u>
<b>Expenditures</b>								
Assurance 16 Activities	\$ 54,844	\$ (1,365)	\$ --	\$ 53,479	\$ 54,844	\$ (1,365)	\$ --	\$ 53,479
Intake	19,977	--	--	19,977	19,977	--	--	19,977
Administrative Costs:								
Administrative Costs	33,724	--	--	33,724	33,724	--	--	33,724
Energy Automation								
Set aside	--	--	--	--	--	--	--	--
Total	<u>33,724</u>	<u>--</u>	<u>--</u>	<u>33,724</u>	<u>33,724</u>	<u>--</u>	<u>--</u>	<u>33,724</u>
ECIP Program Costs:								
Heating Service								
Repair/Replacement	9,267	(487)	--	8,780 a	9,267	--	--	9,267
Outreach	25,456	--	--	25,456	25,456	--	--	25,456
Wood/propane/oil								
payments	437,806	37,219	--	475,025 b	437,806	35,432	--	473,238
Liability Insurance	518	181	--	699	518	181	--	699
Worker's Compensation	1,109	--	--	1,109	1,109	--	--	1,109
Total	<u>474,156</u>	<u>36,913</u>	<u>--</u>	<u>511,069</u>	<u>474,156</u>	<u>35,613</u>	<u>--</u>	<u>509,769 c</u>
HEAP:								
Outreach	19,500	3,983	--	23,483	19,500	3,983	--	23,483
Total	<u>19,500</u>	<u>3,983</u>	<u>--</u>	<u>23,483</u>	<u>19,500</u>	<u>3,983</u>	<u>--</u>	<u>23,483</u>
ECF Energy Education								
Workshop	470	--	--	470	470	--	--	470
Total Expenditures (See Note 1)	<u>\$ 602,671</u>	<u>\$ 39,531</u>	<u>\$ --</u>	<u>\$ 642,202</u>	<u>\$ 602,671</u>	<u>\$ 38,231</u>	<u>\$ --</u>	<u>\$ 640,902</u>
Excess revenue used				<u>\$ 1,300 d</u>				

- a) Heating Service Repair/Replacement was over reported by \$487, will be adjusted.  
b) Wood/propane/oil payment of \$3,640 outstanding vouchers are not included.  
c) Reported ECIP Program cost of \$511,069 was reduced by \$1,300 (exceeded contract budget).  
d) To be reported at the time of Close Out.

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No.07B-5408 (WX) (LIHEAP - \$231,512) For The Period January 1, 2007 through April 30, 2008

	Total Costs			Total Reported Costs		
	January 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Total	January 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Total
<b>Revenue</b>						
Grant revenue	\$ 131,271	\$ 100,241	\$ 231,512	\$ 210,250	\$ 21,262	\$ 231,512
Total Revenue	<u>\$ 131,271</u>	<u>\$ 100,241</u>	<u>\$ 231,512</u>	<u>\$ 210,250</u>	<u>\$ 21,262</u>	<u>\$ 231,512</u>
<b>Expenditures</b>						
Administration Costs	<u>\$ 11,685</u>	<u>\$ 6,698</u>	<u>\$ 18,383</u>	<u>\$ 11,685</u>	<u>\$ 6,698</u>	<u>\$ 18,383</u>
Other Program Costs:						
Liability Insurance	323	674	997	323	674	997
Training	--	11	11	--	11	11
Total	<u>323</u>	<u>685</u>	<u>1,008</u>	<u>323</u>	<u>685</u>	<u>1,008</u>
Program Costs:						
Intake	3,178	2,616	5,794	3,178	2,616	5,794
Direct Program Activities	142,726	101,098	243,824	184,008	98,337	282,345
Outreach	8,936	3,305	12,241	8,936	3,305	12,241
Worker's Compensation	2,120	921	3,041	2,120	921	3,041
Total	<u>156,960</u>	<u>107,940</u>	<u>264,900</u>	<u>198,242</u>	<u>105,179</u>	<u>303,421</u>
Total Expenditures (See Note 1)	<u>\$ 168,968</u>	<u>\$ 115,323</u>	<u>\$ 284,291</u>	<u>\$ 210,250</u>	<u>\$ 112,562</u>	<u>\$ 322,812</u>
Excess revenue used			<u>\$ 52,779</u>			<u>\$ 52,779</u>



# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 07B-5408 (ECIP/A16/HEAP - \$361,396) For The Period January 1, 2007 through April 30, 2008

	Total Costs			Total Reported Costs		
	January 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Total	January 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Total
<u>Revenue</u>						
Grant revenue	\$ 180,669	\$ 176,734	\$ 357,403	\$ 180,669	\$ 176,734	\$ 357,403
Total Revenue	<u>\$ 180,669</u>	<u>\$ 176,734</u>	<u>\$ 357,403</u>	<u>\$ 180,669</u>	<u>\$ 176,734</u>	<u>\$ 357,403</u>
<u>Expenditures</u>						
Assurance 16 Activities	\$ --	\$ 31,968	\$ 31,968	\$ --	\$ 31,968	\$ 31,968
Intake	--	11,100	11,100	--	11,100	11,100
Administrative Costs:						
Administrative Costs	953	17,195	18,148	953	17,195	18,148
Total	<u>953</u>	<u>17,195</u>	<u>18,148</u>	<u>953</u>	<u>17,195</u>	<u>18,148</u>
ECIP Program Costs:						
Cooling Service Repair/ Replacement	--	1,198	1,198	--	1,198	1,198
Heating Service Repair/ Replacement	163	2,303	2,466	163	2,303	2,466
Outreach	--	6,208	6,208	--	6,208	6,208
Wood/propane/oil payments	179,471	196,606	376,077	179,471	90,745	270,216 **
Liability Insurance	82	2,519	2,601	82	2,519	2,601
Worker's Compensation	--	805	805	--	805	805
Total	<u>179,716</u>	<u>209,640</u>	<u>389,355</u> *	<u>179,716</u>	<u>103,779</u>	<u>283,494</u> *
HEAP:						
Outreach	--	12,692	12,692	--	12,692	12,692
Total	<u>--</u>	<u>12,692</u>	<u>12,692</u>	<u>--</u>	<u>12,692</u>	<u>12,692</u>
Total Expenditures (See Note 1)	<u>\$ 180,669</u>	<u>\$ 282,595</u>	<u>\$ 463,264</u>	<u>\$ 180,669</u>	<u>\$ 176,734</u>	<u>\$ 357,403</u>
Excess revenue used			<u>\$ 105,861</u>			<u>\$ 105,861</u>

\*Sub total may be different due to rounding .

\*\* Reported ECIP Program cost WPO of \$375,763 was reduced by \$105,861 (exceeded contract budget).

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No.08B-5408 (WX) (LIHEAP - \$236,615) For The Interim Period January 1, 2008 through June 30, 2008

	Total Costs			Total Reported Costs	
	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Total	January 1, 2008 through June 30, 2008	Total
<u>Revenue</u>					
Grant revenue	\$ 147,810	\$ --	\$ 147,810	\$ 147,810	\$ 147,810
Interest	6,802	--	6,802 *	--	--
Total Revenue	<u>\$ 154,612</u>	<u>\$ --</u>	<u>\$ 154,612</u>	<u>\$ 147,810</u>	<u>\$ 147,810</u>
<u>Expenditures</u>					
Administration Costs	<u>\$ 12,144</u>	<u>\$ --</u>	<u>\$ 12,144</u>	<u>\$ 12,144</u>	<u>\$ 12,144</u>
Weatherization Program Costs:					
Intake	4,570	--	4,570	4,570	4,570
Outreach	8,713	--	8,713	8,713	8,713
Direct Program Activities	115,548	--	115,548	118,358	118,358
Liability Insurance	1,520	--	1,520	1,520	1,520
Worker's Compensation	2,505	--	2,505	2,505	2,505
Total	<u>132,856</u>	<u>--</u>	<u>132,856</u>	<u>135,666</u>	<u>135,666</u>
Total Expenditures (See Note 1)	<u>\$ 145,000</u>	<u>\$ --</u>	<u>\$ 145,000</u>	<u>\$ 147,810</u>	<u>\$ 147,810</u>

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 08B-5458 (ECIP/A16/HEAP - \$386,736) For The Interim Period January 1, 2008 through June 30, 2008

	Total Costs			Total Reported Costs
	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Total	Total
<u>Revenue</u>				
Grant revenue	\$ 228,302	\$ --	\$ 228,302	\$ 228,302
Total Revenue	<u>\$ 228,302</u>	<u>\$ --</u>	<u>\$ 228,302</u>	<u>\$ 228,302</u>
<u>Expenditures</u>				
Assurance 16 Costs	\$ 18,551	\$ --	\$ 18,551	\$ 18,551
Administrative Costs EHA 16	9,770	--	9,770	9,220
Intake Costs ECIP and HEAP	9,786	--	9,786	9,786
Outreach Costs ECIP and HEAP	4,019	--	4,019	4,019
ECIP HEAP Costs:				
Cooling Service Repair/Replacement	1,077	--	1,077	1,077
Heating Service Repair/Replacement	183	--	183	145
ECIP Wood/propane/oil payments	184,773	--	184,773	182,266
Liability Insurance	2,338	--	2,338	2,338
Worker's Compensation	900	--	900	900
Total	<u>189,271</u>	<u>--</u>	<u>189,271</u>	<u>186,726</u>
Total Expenditures	<u>\$ 231,397</u>	<u>\$ --</u>	<u>\$ 231,397</u>	<u>\$ 228,302</u>

# COUNTY OF EL DORADO

## Statement of Revenue and Expenditures CSD Contract No. 07C-1608 (DOE - WX - \$51,802) For the Period July 1, 2007 through April 30, 2008

	Total Costs	Total Reported Costs
<u>Revenue</u>		
Grant revenue	\$ 50,459	\$ 51,802
Total Revenue	<u>\$ 50,459</u>	<u>\$ 51,802</u>
<u>Expenditures</u>		
Administration:		
Administration Costs	\$ 2,590	\$ 2,590
Total Administration Costs	<u>2,590</u>	<u>2,590</u>
Program Costs:		
Client Education	997	997
Direct Program Activities	40,004	41,347
Health and Safety	4,852	4,852
Intake	997	997
Liability Insurance	21	21
Outreach	998	998
Total Program Costs	<u>47,869</u>	<u>49,212</u>
Total Expenditures (See Note 1)	<u>\$ 50,459</u>	<u>\$ 51,802</u>

# COUNTY OF EL DORADO

## Notes to Statement of Revenue and Expenditures For The Period January 1, 2007 through June 30, 2008

### Note 1: Reconciliation of Reported Expenses to Total Costs

The following reconciliations identify differences between "Total Costs" and "Total Reported Costs" columns for the CSD programs with variances.

Weatherization (WX) direct program activities are shown at actual costs for the program in the first three columns. "Total Reported Expenses" column is based on a combination of reimbursement of actual costs and reported measures. If costs are less than earned grant measures, the result will be "excess revenue".

Contract/Description	Total Costs	Adjustment	Total Reported Costs
<b>06F-4710 (CSBG 2007)</b>			
Jan 1, 2007-June 30, 2007	\$ 87,930	\$ 29 a	\$ 87,959
July 1,2007-December 31,2007 (FY0708)	85,626	(29) a	85,597
Total Costs	<u>\$ 173,556</u>	<u>\$ --</u>	<u>\$ 173,556</u>
<b>06B-5358 (ECIP/A16/EAP)</b>			
Jan 1, 2006-June 30, 2007	\$ 602,671	\$ --	\$ 602,671
Jan 1, 2007-June 30, 2008	39,531	(1,300) b	38,231
Total Costs	<u>\$ 642,202</u>	<u>\$ (1,300)</u>	<u>\$ 640,902</u>
<b>06B-5358 (WX)</b>			
Jan 1, 2006-June 30, 2006 (FY 0506)	\$ 95,154	\$ 57,701 c	\$ 152,855
July 1, 2006-June 30, 2007 (FY 0607)	172,615	52,381 c	224,996
July 1, 2007-June 30, 2008 (FY0708)	--	--	--
Total Costs	<u>\$ 267,769</u>	<u>\$ 110,082</u>	<u>\$ 377,851</u>
<b>07B-5408 (WX)</b>			
Jan 1, 2007-June 30, 2007 (FY 0607)	\$ 168,968	\$ 41,282 c	\$ 210,250
July 1,2007-April 30, 2008 (FY0708)	115,323	(94,061) d	21,262
Total Costs	<u>\$ 284,291</u>	<u>\$ (52,779)</u>	<u>\$ 231,512</u>
<b>07B-5408 (ECIP)</b>			
Jan 1, 2007-June 30, 2007 (FY 0607)	\$ 180,669	\$ --	\$ 180,669
July 1,2007-April 30, 2008 (FY0708)	282,595	(105,861) b	176,420
Total Costs	<u>\$ 463,264</u>	<u>\$ (105,861)</u>	<u>\$ 357,089</u>

# COUNTY OF EL DORADO

## Notes to Statement of Revenue and Expenditures For The Period January 1, 2007 through June 30, 2008

**Note 1: Reconciliation of Reported Expenses to Total Costs (continued)**

Contract/Description	Total Costs	Adjustment	Total Reported Costs
<b>08B-5458 (WX)</b>			
Jan 1, 2008-June 30, 2008 (FY0708)	\$ 145,000	\$ 2,810 c	\$ 147,810
Total Costs	<u>\$ 145,000</u>	<u>\$ 2,810</u>	<u>\$ 147,810</u>
<b>08B-5458 (ECIP/A16/EAP)</b>			
Jan 1, 2008-June 30, 2008 (FY0708)	\$ 231,397	\$ (3,095) a	\$ 228,302
Total Costs	<u>\$ 231,397</u>	<u>\$ (3,095)</u>	<u>\$ 228,302</u>
<b>07C-1608 (DOE)</b>			
July 1, 2007-April 30, 2008	\$ 50,459	\$ 1,343 c	\$ 51,802
	<u>\$ 50,459</u>	<u>\$ 1,343</u>	<u>\$ 51,802</u>

- a) Unclaimed Costs: adjusted in subsequent claim.
- b) WPO issued exceed contract amount. Excess revenue used.
- c) Excess Revenue will be reported at the time of close out.
- d) Actual costs exceed Grant Contract.
- e) Unspent revenue will be returned to CSD.

**Note 2: Excess Revenue and Interest Income from Weatherization**

Excess revenue is defined as the difference between "Total Actual LIHEAP Revenue" less "Total Actual LIHEAP Costs." If "Total Actual LIHEAP Revenues" are less than "Total Actual LIHEAP Costs", there is no excess revenue. Since revenue is the difference between the reimbursement for the installation of measures and the contractor's actual cost of weatherization measures during the contract term, excess revenues for open contracts, while identified, are not added to the excess revenue balance until the end of the contract.

Interest income is defined as the interest earned by a contractor directly generated or earned as a result of unexpended LIHEAP grant funds at the end of a contract term period. The interest earned by a contractor is income generated as a result of depositing federal funds in an interest bearing account. Excess revenue and interest income from Weatherization (WX) program is reported as follows:

# COUNTY OF EL DORADO

## Notes to Statement of Revenue and Expenditures For The Period January 1, 2007 through June 30, 2008

Note 2: Excess Revenue and Interest Income from Weatherization (continued)

	<u>Weatherization</u>
Beginning Balance	\$ 215,969
Excess Revenue	--
Interest	19,984
Available Funds	<u>235,953</u>
Program Expenditures	
Client Assistance Payment	105,861 a
Actual Labor Costs	52,779
Other Program Costs	-- b
Total Program Expenditures	<u>158,640</u>
Ending Balance	<u><u>\$ 77,313</u></u>

a) Reported \$314 less at 07B close out.

b) Reported \$3,544 at 07B close out.

	<u>Cumulative Through 6/30/07</u>	<u>For the Period Ended 6/30/08</u>	<u>Cumulative through 6/30/08</u>
Open contracts			
Excess Revenues			
06B-5358 (WX)	\$ 110,082	\$ --	\$ 110,082
08B-5458 (WX)	--	2,810	2,810
Interest			
1/1/08-6/30/08		6,802 c	6,802
Expenditures			
ECIP-Wood Propane Oil 06B		1,300	1,300
	<u>\$ 110,082</u>	<u>\$ 8,312</u>	<u>\$ 120,994</u>

c) Will be reported on next close out due.

**DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT**  
**SCHEDULE OF FINDINGS AND SUMMARY SCHEDULE**  
**OF PRIOR YEAR AUDIT FINDINGS**



## COUNTY OF EL DORADO

Department of Community Services and Development  
Schedule of Findings  
For the Year Ended June 30, 2008

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Finding/Program

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Findings/Noncompliance

**Finding 08-CSD-1**

*Reporting Requirement: Material Noncompliance; Material Weakness*

Criteria

When billings for reimbursement are based upon actual labor hours spent, the department preparing the billings for reimbursement should reconcile those hours to source documentation kept by the weatherization crew.

Condition

The department preparing billings for reimbursement does not receive documentation of hours spent by the weatherization crew.

Perspective

The weatherization crew provides dollar amounts charged for hours worked but does not report actual hours spent on specific items. Actual hours must be derived from the charges provided by the weatherization crew.

Effect of Condition

Labor charges provided by the weatherization crew could be misstated because the department preparing grantor billings does not reconcile charges provided to time records supporting those charges.

Recommendation

We recommend the Program reconcile charges based on labor to actual labor hours spent.

Management Response

We concur with the findings and recommendation

# COUNTY OF EL DORADO

## Department of Community Services and Development Schedule of Findings For the Year Ended June 30, 2008

### Finding/Program

### Findings/Noncompliance

#### **Finding 08-CSD-1** (continued)

#### Corrective Action Plan

In order to track actual labor hours for each weatherization measure performed, the Weatherization crew members will complete a Weatherization Time Sheet for every client. Each Time Sheet will include the date(s) work was done, with labor time recorded for each staff person completing the work for each activity or measure performed. A comments section will allow for documentation of circumstances requiring time spent beyond that usual for a specific measure or activity. Senior Energy/Weatherization Technician Wilbur Mott will review completed time sheets on a weekly basis to confirm accuracy. These source documents will be retained in the client file.

Program Coordinator Linda Clougher will review the source documents monthly to confirm full documentation and prepare the Weatherization component of the required monthly LIHEAP report to the State.

Senior Accountant Maki Ganno will review and reconcile these documents to ensure that labor charges billed are based on actual labor hours spent.

Gathering and documenting information in this manner will both facilitate program planning and create an appropriate audit trail. This Corrective Action Plan will be implemented by April 1, 2009.

Contact Person: Celeste Cooney, Program Coordinator, Telephone 530 621-6158

**COUNTY OF EL DORADO**

Department of Community Services and Development  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2008

Audit Reference  
Number

N/A

Status of Prior Year Audit Findings

None